

ALVORD AND ALVORD  
ATTORNEYS AT LAW  
918 SIXTEENTH STREET, N W  
SUITE 200  
WASHINGTON, D C

ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

20006-2973

OF COUNSEL  
URBAN A. LESTER

(202) 393-2266  
FAX (202) 393-2156

RECORDATION NO. 18216-L, M

FILED

MAY 12 '97

2-55 PM

RECEIVED  
SURFACE TRANSPORTATION  
BOARD  
MAY 12 2 52 PM '97

May 12, 1997

Mr. Vernon A. Williams  
Secretary  
Surface Transportation Board  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are three (3) copies of each of the following secondary documents: a Bill of Sale and Assignment and Assumption Agreement, both dated as of May 12, 1997, from Amercian Car Line Company to ACF Industries, Incorporated.

The enclosed documents relate to the documents which were previously filed with the Commission and Board under Recordation Number 18216

The names and addresses of the parties to the enclosed documents are:

Transferor/Assignor: American Car Line Company  
100 Clark Street, Suite 300  
St. Charles, Missouri 63301

Transferee/Assignee: ACF Industries, Incorporated  
620 North Second Street  
St. Charles, Missouri 63301

A description of the 1210 railcars covered by the above documents is set forth on Annex A attached to each document.

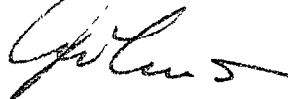
Claremont - Kim Battman

Mr. Vernon A. Williams  
May 12, 1997  
Page 2

Also enclosed is a check in the amount of \$48.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed documents to the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read 'R. Alvord', written in dark ink.

Robert W. Alvord

RWA/bg  
Enclosures

MAY 12 '97

2-55 PM

ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of May 12, 1997, between AMERICAN CAR LINE COMPANY, a Delaware corporation (the "Transferor"), and ACF INDUSTRIES, INCORPORATED, a New Jersey corporation (the "Transferee")

**WHEREAS:** the Transferor has executed a Plan of Complete Liquidation Under Section 332 of the Internal Revenue Code dated April 18, 1997 (the "Plan of Liquidation"), pursuant to which, among other things, the Transferor is to distribute to the Transferee all of the Transferor's remaining right, title and interest in and to railcars, including the special purpose covered hopper and tank railcars described on Schedule 1 (the "Equipment"), subject to the Leases (as defined below), and

**WHEREAS:** the parties now desire to carry out the intent and purpose of the Plan of Liquidation by, among other things, the parties' execution and delivery of this instrument evidencing the assignment by the Transferor of all of its rights, title and interest in and to the Leases (as defined below) to the extent they relate to the Equipment to the Transferee and the assumption by the Transferee of all of the Transferor's obligations under the Leases to the same extent

**NOW, THEREFORE,** in consideration of the premises and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows

1 For purposes of this Agreement, "Leases" means all current leases of any one or more railcars included in the Equipment and all other contracts for use of any one or more railcars included in the Equipment more specifically described on Schedule 1, including, without limitation, all extensions, renewals, supplements and modifications of any of the foregoing. If any of the Leases (including, without limitation, any master lease) shall include both Equipment and railcars not part of the Equipment, then such Leases shall be subject to this Agreement only to the extent they cover Equipment, and for purposes of this Agreement, the term Lease shall mean a lease (including without limitation, the provisions of any master lease) only insofar as such lease applies to Equipment subject to this Agreement

2 Effective as of the date hereof, the Transferor hereby sells, transfers, assigns, conveys, grants and sets over to the Transferee, its successors and assigns forever, all of the Transferor's rights, title and interest as of such date in and to the Leases, as fully and entirely as the same would have been held and enjoyed by the Transferor as if this assignment had not been made

3 Effective as of the date hereof, the Transferee accepts, assumes, takes over and succeeds to all of the Transferor's rights, title and interest as of such date in and to the Leases, and the Transferee hereby covenants and agrees to discharge, perform and comply with, and to be bound by, all the terms, conditions, provisions, obligations, covenants and duties of the Transferor under the Leases (but only to the extent it relates to the period from and after the date hereof), as if the Transferee were an original party thereto

4 The Transferor hereby covenants and agrees that, at any time and from time to time after the date hereof, at the request and expense of the Transferee, the Transferor will promptly and duly execute and deliver, or cause to be executed and delivered, to the Transferee all such further instruments

and take all such further action as may be reasonably requested by the Transferee to more effectively sell, transfer, assign, convey, grant and set over the Leases to the Transferee

5 The Transferee hereby covenants and agrees that, at the request of the Transferor, it will hereafter execute any further assumptions or instruments of transfer or conveyance as may be reasonably requested by the Transferor to assume the Leases or to release the Transferor and its affiliates from their obligations under or on account of the Leases so long as such release will not prejudice the Transferee's rights, title and interest in and to the Leases

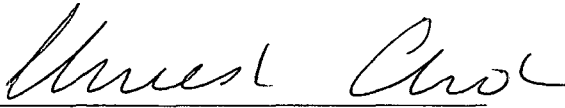
6 This instrument shall be binding upon the Transferee and the Transferor, their respective successors and assigns, for the use and purposes set forth and referred to herein, effective as of the date hereof

7 THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK

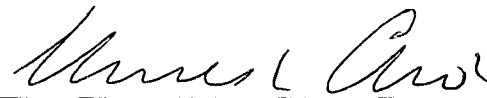
8 This Agreement may be executed in any number of counterparts, each of which when so executed shall be deemed to be an original, such counterparts together shall constitute but one Agreement

***IN WITNESS WHEREOF***, the parties hereto have caused this Assignment and Assumption Agreement to be executed in one or more counterparts by their duly authorized officers as of the first date written above

AMERICAN CAR LINE COMPANY (Transferor)

By   
Name: Umesh Choksi  
Title: Assistant Secretary

ACF INDUSTRIES, INCORPORATED (Transferee)

By   
Name: Umesh Choksi  
Title: Treasurer

[Signature Page to Assignment and Assumption Agreement]

## SCHEDULE 1

### DESCRIPTION OF EQUIPMENT

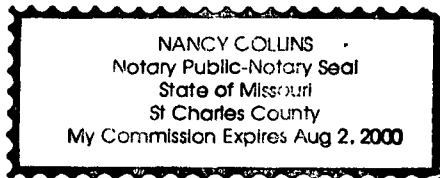
Each of the special purpose covered hopper and tank railcars with the reporting marks and road numbers and Association of American Railroads designation numbers set forth on Annex A hereto

### DESCRIPTION OF LEASES

Each of the user leases or lease schedules or riders with the contract rider number and the named lessee set forth in Annex B hereto insofar as it relates to the covered hopper and tank railcars with the car numbers set forth on Annex B hereto

STATE OF MISSOURI            )  
  ) ss  
COUNTY OF ST CHARLES    )

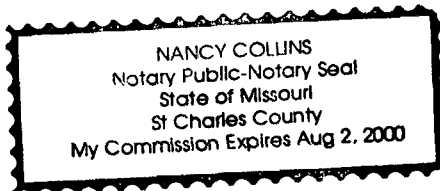
On this 1<sup>st</sup> day of May, 1997, before me personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at Chesterfield, Missouri and is Treasurer of ACF Industries, Incorporated, that said instrument was signed on the date hereof on behalf of said corporation by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation



*Nancy Collins*  
\_\_\_\_\_  
Notary Public

STATE OF MISSOURI            )  
  ) ss  
COUNTY OF ST CHARLES    )

On this 1<sup>st</sup> day of May, 1997, before me personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at Chesterfield, Missouri and is Assistant Secretary of American Car Line Company, that said instrument was signed on the date hereof on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation



*Nancy Collins*  
\_\_\_\_\_  
Notary Public

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
ACFX	12249	ACFX	37520	ACFX	37571
ACFX	36022	ACFX	37521	ACFX	37572
ACFX	36039	ACFX	37522	ACFX	37573
ACFX	36158	ACFX	37524	ACFX	37574
ACFX	36403	ACFX	37525	ACFX	37575
ACFX	36415	ACFX	37526	ACFX	37576
ACFX	36423	ACFX	37527	ACFX	37577
ACFX	36433	ACFX	37528	ACFX	37578
ACFX	37476	ACFX	37529	ACFX	37579
ACFX	37477	ACFX	37530	ACFX	37580
ACFX	37478	ACFX	37531	ACFX	37581
ACFX	37479	ACFX	37532	ACFX	37582
ACFX	37480	ACFX	37533	ACFX	37583
ACFX	37481	ACFX	37534	ACFX	37584
ACFX	37482	ACFX	37535	ACFX	37585
ACFX	37483	ACFX	37536	ACFX	37586
ACFX	37484	ACFX	37537	ACFX	37587
ACFX	37485	ACFX	37538	ACFX	37588
ACFX	37486	ACFX	37539	ACFX	37589
ACFX	37487	ACFX	37540	ACFX	37590
ACFX	37488	ACFX	37541	ACFX	37591
ACFX	37489	ACFX	37542	ACFX	37592
ACFX	37490	ACFX	37543	ACFX	37593
ACFX	37491	ACFX	37544	ACFX	37594
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ACFX	37507	ACFX	37559	ACFX	37610
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ACFX	37510	ACFX	37561	ACFX	37612
ACFX	37511	ACFX	37562	ACFX	37613
ACFX	37512	ACFX	37563	ACFX	37614
ACFX	37513	ACFX	37564	ACFX	37615
ACFX	37514	ACFX	37565	ACFX	37616
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ACFX	37519	ACFX	37570	ACFX	37621



Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
ACFX	37622	ACFX	41089	ACFX	45296
ACFX	37623	ACFX	41090	ACFX	45297
ACFX	37624	ACFX	41091	ACFX	45302
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ACFX	37636	ACFX	41103	ACFX	45395
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ACFX	37641	ACFX	41115	ACFX	45400
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ACFX	37643	ACFX	45118	ACFX	45402
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ACFX	38535	ACFX	45233	ACFX	45523
ACFX	38549	ACFX	45248	ACFX	45524
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ACFX	38591	ACFX	45269	ACFX	45526
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ACFX	41086	ACFX	45292	ACFX	45541
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Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
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Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
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Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
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ACFX	54439	ACFX	56000	ACFX	56055
ACFX	54440	ACFX	56001	ACFX	56056
ACFX	54443	ACFX	56002	ACFX	56057
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ACFX	54449	ACFX	56004	ACFX	56059
ACFX	54452	ACFX	56006	ACFX	56060
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ACFX	54462	ACFX	56009	ACFX	56063
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ACFX	54469	ACFX	56011	ACFX	56065
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ACFX	54474	ACFX	56013	ACFX	56067
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ACFX	54559	ACFX	56023	ACFX	56848
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ACFX	54862	ACFX	56040	ACFX	57265
ACFX	54878	ACFX	56041	ACFX	57268
ACFX	55159	ACFX	56042	ACFX	57342
ACFX	55252	ACFX	56043	ACFX	57343
ACFX	55345	ACFX	56045	ACFX	57398
ACFX	55623	ACFX	56046	ACFX	57438

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
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ACFX	57455	ACFX	66743	ACFX	68161
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ACFX	57551	ACFX	67439	ACFX	68207
ACFX	58173	ACFX	67492	ACFX	68208
ACFX	58233	ACFX	67518	ACFX	68209
ACFX	58700	ACFX	68121	ACFX	68210
ACFX	58716	ACFX	68122	ACFX	68211
ACFX	58718	ACFX	68123	ACFX	68212
ACFX	58737	ACFX	68124	ACFX	68213
ACFX	59562	ACFX	68125	ACFX	68214
ACFX	59565	ACFX	68126	ACFX	68215
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ACFX	59985	ACFX	68134	ACFX	73946
ACFX	61387	ACFX	68135	ACFX	73947
ACFX	63410	ACFX	68136	ACFX	73948
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ACFX	66678	ACFX	68146	ACFX	73956
ACFX	66679	ACFX	68147	ACFX	73957
ACFX	66698	ACFX	68148	ACFX	73958
ACFX	66702	ACFX	68149	ACFX	73959
ACFX	66708	ACFX	68150	ACFX	73960
ACFX	66715	ACFX	68151	ACFX	75400
ACFX	66720	ACFX	68152	ACFX	75408
ACFX	66725	ACFX	68153	ACFX	75433
ACFX	66726	ACFX	68154	ACFX	75456
ACFX	66732	ACFX	68155	ACFX	75457
ACFX	66733	ACFX	68156	ACFX	75462
ACFX	66735	ACFX	68157	ACFX	75463
ACFX	66738	ACFX	68158	ACFX	75491
ACFX	66740	ACFX	68159	ACFX	75535

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
ACFX	75652	ACFX	83030	ACFX	87440
ACFX	75781	ACFX	83034	ACFX	87441
ACFX	76225	ACFX	83039	ACFX	87444
ACFX	76228	ACFX	83040	ACFX	87446
ACFX	78232	ACFX	83102	ACFX	87464
ACFX	78581	ACFX	83179	ACFX	87468
ACFX	79597	ACFX	83318	ACFX	87470
ACFX	79600	ACFX	84217	ACFX	87472
ACFX	79601	ACFX	84314	ACFX	87477
ACFX	79605	ACFX	84316	ACFX	87479
ACFX	79606	ACFX	84318	ACFX	87480
ACFX	79614	ACFX	84319	ACFX	87483
ACFX	79615	ACFX	84326	ACFX	87484
ACFX	79617	ACFX	84338	ACFX	87485
ACFX	79618	ACFX	84340	ACFX	87486
ACFX	79620	ACFX	84345	ACFX	87511
ACFX	79621	ACFX	84352	ACFX	87534
ACFX	79622	ACFX	84497	ACFX	87539
ACFX	79623	ACFX	84620	ACFX	87608
ACFX	79624	ACFX	86814	ACFX	87611
ACFX	79625	ACFX	86821	ACFX	87622
ACFX	79626	ACFX	86849	ACFX	87625
ACFX	79631	ACFX	87019	ACFX	87630
ACFX	79632	ACFX	87027	ACFX	87631
ACFX	79636	ACFX	87030	ACFX	87739
ACFX	79637	ACFX	87163	ACFX	87782
ACFX	79644	ACFX	87396	ACFX	87828
ACFX	79647	ACFX	87398	ACFX	87843
ACFX	79648	ACFX	87400	ACFX	87863
ACFX	79650	ACFX	87401	ACFX	88449
ACFX	79652	ACFX	87402	ACFX	88937
ACFX	79653	ACFX	87403	ACFX	89200
ACFX	79658	ACFX	87404	ACFX	89553
ACFX	79736	ACFX	87405	ACFX	89909
ACFX	79748	ACFX	87407	ACFX	94207
ACFX	79750	ACFX	87411	ACFX	94208
ACFX	79763	ACFX	87412	ACFX	94209
ACFX	80997	ACFX	87414	ACFX	94210
ACFX	81134	ACFX	87415	ACFX	94211
ACFX	81596	ACFX	87417	ACFX	94212
ACFX	81942	ACFX	87418	ACFX	94213
ACFX	82068	ACFX	87419	ACFX	94214
ACFX	82070	ACFX	87423	ACFX	94215
ACFX	82078	ACFX	87424	ACFX	94216
ACFX	82150	ACFX	87425	ACFX	94217
ACFX	82156	ACFX	87428	ACFX	94218
ACFX	82693	ACFX	87430	ACFX	94219
ACFX	82976	ACFX	87431	ACFX	94220
ACFX	82977	ACFX	87435	ACFX	94221
ACFX	83029	ACFX	87437	ACFX	94222

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
ACFX	94223	ACFX	96268	ACFX	98478
ACFX	94224	ACFX	96331	ACFX	98480
ACFX	94225	ACFX	96532	ACFX	98491
ACFX	94226	ACFX	96592	ACFX	98493
ACFX	94227	ACFX	96595	ACFX	98496
ACFX	94228	ACFX	96762	ACFX	98498
ACFX	94229	ACFX	96910	ACFX	98499
ACFX	94230	ACFX	96917	ACFX	98500
ACFX	94231	ACFX	96951	ACFX	98510
ACFX	94232	ACFX	96976	ACFX	98520
ACFX	94233	ACFX	96990	ACFX	98522
ACFX	94234	ACFX	97027	ACFX	98530
ACFX	94235	ACFX	97049	ACFX	98555
ACFX	94236	ACFX	97051	ACFX	98990
ACFX	94237	ACFX	97128	ACFX	99414
ACFX	94238	ACFX	97133	ACFX	99451
ACFX	94239	ACFX	97139	ACFX	99540
ACFX	94240	ACFX	97140	ACFX	99542
ACFX	94241	ACFX	97228	ACFX	99550
ACFX	94242	ACFX	97305	ACFX	99698
ACFX	94243	ACFX	97311	ACFX	99716
ACFX	94244	ACFX	97325	ACFX	99728
ACFX	94245	ACFX	97327	ACFX	99736
ACFX	94246	ACFX	97335	SOO	101078
ACFX	95810	ACFX	97337	SOO	101082
ACFX	95811	ACFX	97338	SOO	101085
ACFX	95812	ACFX	97347	SOO	101086
ACFX	95813	ACFX	97436	SOO	101087
ACFX	95814	ACFX	97453	SOO	101092
ACFX	95815	ACFX	97460	SOO	101093
ACFX	95816	ACFX	97461	SOO	101094
ACFX	95817	ACFX	97466	SOO	101100
ACFX	95818	ACFX	97482	SOO	101104
ACFX	95819	ACFX	97489	ACFX	200342
ACFX	95820	ACFX	97490	ACFX	200343
ACFX	95821	ACFX	97494	ACFX	200344
ACFX	95822	ACFX	97496	ACFX	200345
ACFX	95823	ACFX	98057	ACFX	200346
ACFX	95824	ACFX	98061	ACFX	200347
ACFX	95825	ACFX	98067	ACFX	200348
ACFX	95826	ACFX	98082	ACFX	200349
ACFX	95827	ACFX	98083	ACFX	200350
ACFX	95828	ACFX	98092	ACFX	200351
ACFX	95829	ACFX	98157	ACFX	200352
ACFX	96176	ACFX	98160	ACFX	200353
ACFX	96178	ACFX	98245	ACFX	200354
ACFX	96188	ACFX	98247	ACFX	200355
ACFX	96190	ACFX	98250	ACFX	200356
ACFX	96196	ACFX	98252	ACFX	200357
ACFX	96265	ACFX	98466	ACFX	200360

Rptg Mark	Car Number	Rptg Mark	Car Number	Rptg Mark	Car Number
ACFX	200361				
ACFX	220232				
ACFX	220234				
ACFX	220242				
ACFX	220243				
ACFX	220246				
ACFX	220247				
ACFX	220248				
ACFX	220250				
ACFX	220251				

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